WDE106 – District General Fund
Cash Flow Report for Data
Submitted for the School Year
2022-23

March 2023
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Introduction
The WDE106 District General Fund Cash Flow Report is the official collection completed by school districts who wish to be considered for an advanced loan payment. Pursuant to W.S. 21-13-313(g), as a condition of receiving advanced payment from the School Foundation Account, districts subject to recapture or any district whose entitlement amount is equal to or less than 20% of their guarantee, shall demonstrate financial need as documented by cash flow analysis. The data reported on the WDE106 provides documentation of the cash flow analysis done to determine districts eligible to receive the loan and their amount.

The WDE Finance Unit and the Department of Audit review the WDE106 to ensure correctness in reporting and perform a crosscheck with the other School Foundation forms in an effort to ensure consistency in the district’s data. Due to the level of impact these data have on school districts, please ensure adequate time to complete the collection and review for accuracy, completeness and sensibility. The WDE106 collection is meant to be used by WDE and district employees and is inaccessible to the general public.

This guidebook serves as the definitive instruction set for the data contained within the WDE106 data collection. District staff will be able to review and edit data before certifying the WDE106 collection. The WDE106 will be collected through the Data Collection Suite (DCS) system.

School Districts are required to submit a variety of data collections each year. The data collected by the WDE is critical and essential to the continual growth of Wyoming’s education system. Data are utilized in an array of fashions.

WDE106 Authority
The authority that allows the WDE to collect data for the WDE106 collection is listed below:

- Wyoming Statute § 21-13-313(g)
- Wyoming Statute § 21-13-316(a)
- Wyoming Statute § 21-13-309
- Wyoming Statute § 21-13-102(b)
- 2011, Wyo. Sess. Laws, Ch. 185, Sec. 1.

Collection Schedule

Collection Due Date: August 14, 2023
Collection Window: July 1, 2023 through August 14, 2023

It is highly recommended that each district uploads their data prior to the due date to ensure that data can be certified before the deadline.
WDE106 Revenue and Expense Coding

Continue reporting Foundation Loan revenues as:
01 / 83191 / Target / Amount

Repayment of loan principal will be coded as a reduction of revenue:
01 / 83191 / Target / Negative Amount

Instructions

The WDE106 is a Microsoft Excel based collection that is submitted to WDE for reimbursement by completing and uploading the Excel form through DCS. To complete this process, follow these steps:

Accessing the WDE106 Collection Excel Form
1. Go to the WDE Data Collection Suite – Forms Inventory page (https://edu.wyoming.gov/data/dcs/).
2. Scroll down and click the carrot next to WDE106 to expand it to see the information.
3. Click the Documents tab and then the WDE106 link to open the Excel file and save it to your system.

Completing the WDE106 Collection Excel Form

Cash Flow Tab
- District ID – Select your district from the dropdown list.
- Name, Phone, Email – Enter the name, phone number and email address for the person completing the report.
- FY2024 Guarantee – Enter the FY2024 Foundation Guarantee amount from the WDE100A. Amounts must match the most current FY2024 WDE100A submission. (This is a required field and must be completed.)
- FY2024 Entitlement/ (Recapture) – Enter the FY2024 Foundation Entitlement/ (Recapture) amount from the WDE100A. Amounts must match the most current FY2024 WDE100A submission. (This is a required field and must be completed.)
  - Enter recapture amounts as a negative.
- Amount Requested - Enter the dollar amount for the advanced payment requested; not to exceed 20% of the district guarantee. (This is a required field and must be completed.)
- Beginning General Fund Cash Balance - July's General Fund beginning cash balance as reported in the district's general ledger. (This is a required field and must be completed.)
- Revenues from County Treasurer(s) – Enter revenues received from the County Treasurer.
- Foundation Entitlement Payments – Enter entitlement payments received from the School Foundation Account (if applicable).
- Foundation Recapture Payments – Enter Foundation recapture payments (if applicable).
- Other State Revenues – Enter general fund revenues received from state sources (i.e., tax shortfall, cooperative services, WDE109 payments, SPED reimbursement, etc.).
- Other Revenues – Enter any other revenues received not classified in the categories above.
- Transfers In/ Repayments From Other Funds – Enter transfers in/ repayments from other funds.
- Accounts Payable – Enter disbursements for accounts payable.
- Payroll – Enter disbursements for payroll.
- Transfers to Other Funds – Enter transfers out to other funds.
- Misc. Expenditures – Enter miscellaneous expenditures not classified in previous sections.
• School Foundation Loan – Enter loan amounts received from the School Foundation Account.
• School Foundation Loan Repayment – Enter School Foundation Loan repayments.
• Interest Paid on School Foundation Loan – Enter interest paid on School Foundation Loan balance held after December 15th.
• Other Loan(s) – Enter loan amounts received from sources other than the School Foundation Account.
• Other Loan Principal Payments – Enter principal payments on other loans.
• Other Loan Interest Payments – Enter interest payments on other loans.

Narrative Tab
• Narrative – Provide a brief explanation for the advance payment request. (This is a required field and must be completed.)

Frequently Asked Questions

1. When will the district receive the loan?
   a. Payments shall be made to districts by September 1st.

2. When does the district have to pay the loan back?
   a. Loans need to be paid in full by December 15th.

3. Which year’s WDE100A does the district use?
   a. The district will use the most current WDE100A submitted for the fiscal year they are receiving the loan in to determine if they qualify for a loan.
      i. Example: Use FY2024 WDE100A for the loan you will receive on September 1, 2023.

4. Who does the district contact with WDE106 or submission questions?
   a. Contact Ashley Rooney at 307-777-6206 or ashley.rooney1@wyo.gov.

5. Who does the district contact with questions regarding the advanced payment loan?
   a. Contact Leslie Zimmerschied at 307-777-6000 or leslie.zimmerschied@wyo.gov.

6. Who does the district contact regarding Usernames and Passwords?
   a. Contact the district’s WyEd administrator.
   b. If further help is needed, contact Susan Williams at 307-777-6252 or susan.williams@wyo.gov.